



STEVE J. THERIOT, CPA  
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July 13, 2005

Dr. Glenn Brady, Superintendent  
East Feliciana Parish School Board  
P.O. Box 397  
Clinton, LA 70722

Dear Dr. Brady:

We performed a limited review of certain financial transactions of the East Feliciana Parish School Board (School Board). Our review consisted primarily of the examination of selected financial records and other documentation and the review of certain School Board policies, procedures, and practices. The scope of our review was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the School Board's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

During our review, we noted several concerns we wanted to bring to the attention of the School Board.

School Board policy requires the recording in the official inventory of assets costing \$1,000 or more; other items with a "street resale value" of \$500 or more, such as computers; and assets costing \$250 or more if bought with 8(g) funds. This policy is intended to strengthen the control over certain assets for the purpose of safeguarding such assets against loss or theft. However, during our review, we noted that the Special Education department purchased three digital cameras in September 2000 at \$498 each. Dr. Michaela Wells, special education director, was unaware Special Education was responsible for these cameras. When asked, the department was able to produce only one of the cameras for our inspection. The School Board should consider lowering its threshold for the recording of such assets in its official inventory or incorporate alternative controls to lessen the likelihood that these assets could be lost or stolen without notice in the ordinary course of business.

The School Board has comprehensive policies and procedures for student activity funds at the schools. During our review, we noted that the principal of Clinton High School had overdrawn two student activity funds: the office fund and football fund. The School Board should inform all principals that student activity funds are held in trust and should not be used for purposes other than the reason for which they were collected.


Dr. Glenn Brady, Superintendent  
East Feliciana Parish School Board  
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Clinton High School also used Title 1 funds to pay for an academic awards banquet at Clinton High School in the spring of 2004. Students were recognized for academic achievement on various standardized tests. The parents of these students were invited to attend the banquet and share in their children's recognition.

Food totaling \$817 and awards totaling \$598 were purchased for the banquet. Federal guidelines prohibit the purchase of food unless the primary function of the gathering is to provide information. We recommend that the School Board obtain direction from the Louisiana Department of Education whether the food purchased for this banquet complied with federal guidelines. If the food purchased is not in compliance, we recommend that the School Board reimburse \$817 for food purchases to Title 1. Federal guidelines also prohibit the purchase of awards using federal grant funds. We recommend that the School Board reimburse \$598 for awards purchased to Title 1.

I trust this information will assist you in the efficient and effective operations of the School Board. Should you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

JLS:JLM:DGP:dl

# **EAST FELICIANA PARISH SCHOOL BOARD**

**GLENN BRADY, Ph.D.**

Superintendent

**J. CURTIS JELKS**

President

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**MITCHELL HARRELL**

Vice President

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June 16, 2005

Steve J. Theriot, CPA, Legislative Auditor  
Office of Legislative Auditor  
State of Louisiana  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Re: Limited Review of Certain Financial Transactions of the  
East Feliciana Parish School Board

Dear Mr. Theriot:

In connection with the above captioned matter, I am in receipt of preliminary draft correspondence dated 2005 as hand delivered on 10 June 2005 and subsequent conference with representatives from your office. Board President Jelks and I appreciated the opportunity of visiting with Mr. Stevens and Mr. Morehouse concerning the findings of the limited audit preformed by your office of practices and events within the East Feliciana Parish Public School System.

In regards to the items in question:

- (1) We are reviewing and altering policies and procedures relative to receiving and inventorying of assets. The new procedure will require all materials and supplies to be delivered initially to the Central Office Warehouse where "tracking" and "inventorying" will take place. A \$250.00 thresh hold will be utilized on all materials and supplies. Inventory inspection guides will be strengthened and enforced.
- (2) All principals will be notified of restrictions upon unauthorized access to intrust activity funds.

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Steve J. Theriot, CPA, Legislative Auditor  
Office of Legislative Auditor  
State of Louisiana  
June 16, 2005  
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- (3) The School Board will reimburse Title I the \$598.00 for awards presented at the banquet and \$817.00 for questionable food purchases for the banquet in question.
- (4) Several other issues in the school financial accounting function which the investigation revealed are being addressed with stricter guidelines.
- (5) Another issue from the investigation cited in a previous communication was the Jason Price incident which your office investigated and referred to Dr. Susan Aysenne with the Louisiana Department of Education. I have visited with Dr. Aysenne and advised her the School Board will assist in any way possible should any further investigation be necessary.

We appreciate the thorough and professional manner in which your office has dispatched this serious and grave responsibility.

Sincerely,

A handwritten signature in cursive script that reads "Glenn Brady".

Glenn Brady, Ph.D.  
Superintendent of Schools